

**Amendments to the Specification:**

Please replace paragraph [0002] as follows:

[0002] An electromagnetic wave absorber to absorb electromagnetic waves may leverage either ohmic loss of a resistive element, dielectric loss of a derivative, or magnetic loss of a magnetic substance. In case of an electromagnetic wave absorber leveraging magnetic loss, its absorption characteristics can be evaluated by reflection coefficient calculated using a formula (1) below:

$$\text{Reflection Coefficient} = 20 \log \left| \frac{Z_{in} - Z_o}{Z_{in} + Z_o} \right|$$

$$Z_{in} = Z_o \sqrt{\frac{\mu_r}{\epsilon_r}} \tanh \left( j \frac{2\pi}{c} f d \sqrt{\mu_r \epsilon_r} \right)$$

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where  $\mu$  is permeability,  $\epsilon$  is permittivity,  $c$  is light velocity,  $f$  is frequency of an electromagnetic wave,  $d$  is thickness of an electromagnetic wave absorber, and  $Z$  is characteristic impedance. Generally speaking, an electromagnetic wave absorber, which has a reflection coefficient of 20 dB or more at a given frequency band, is evaluated to be sufficiently absorbent in the frequency band.